Amendments to the Claims:

This listing of claims will replace all prior versions and listing of claims in the application.

Listing of the Claims:

Claim 1 (previously presented): A process for the preparation of an ester of formula (1),

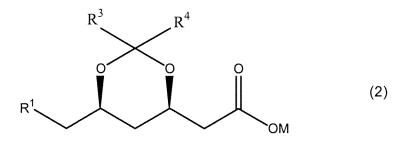
$$R^3$$
 R^4
 R^1
 OR^2
 OR^2

wherein

R¹ represents a leaving group, CN, OH or a COOR⁵ group;

 \mathbf{R}^3 and \mathbf{R}^4 each independently represent a 1-3C alkyl group; and

 \mathbf{R}^2 and \mathbf{R}^5 each independently represent a 1-6C alkyl group or 6-12C aryl group, comprising contacting the corresponding compound of formula (2),



wherein

M represents H or an alkali or alkaline earth metal,

with an acid chloride forming agent in an inert solvent to form the corresponding acid chloride, and contacting the acid chloride with an alcohol of formula R²OH in the presence of N-methyl-morpholine.

Claim 2 (previously presented): The process according to claim 1, wherein M represents an alkali metal.

Claim 3 (previously presented): The process according to claim 1, wherein R² represents an alkyl group.

Claim 4 (previously presented): The process according to claim 3, wherein R² represents a t-butyl group.

Claim 5 (previously presented): The process according to claim 1, wherein the acid chloride forming agent is oxalyl chloride.

Claim 6 (previously presented): The process according to claim 1, wherein the acid chloride formation is performed in the presence of a catalyst selected from the group consisting of dimethylformamide (DMF) and N-methylpyrrolidone (NMP).

Claim 7 (previously presented): The process according to claim 1, wherein the amount of alcohol of formula R²OH is between 3 and 6 equivalents calculated with respect to the amount of salt with formula (2).

Claim 8 (previously presented): The process according to claim 1, wherein the compound of formula (2) is converted into the corresponding acid chloride and subsequently,

the acid chloride is contacted with the alcohol of formula R²OH and N-methyl-

morpholine.

Claim 9 (previously presented): The process according to claim 8, wherein the acid chloride is quenched with the alcohol of formula R²OH and N-methyl-morpholine.

Claim 10 (previously presented): The process according to claim 1, further comprising converting the ester of formula (1) wherein R^1 represents a leaving group, into the corresponding ester of formula (1) wherein R^1 represents an acyloxy group.

Claim 11 (previously presented): The process according to claim 10, wherein the ester of formula (1), wherein R¹ represents an acyloxy group, is prepared and subsequently,

the ester of formula (1) is converted into the corresponding compound with formula (1) wherein R^1 represents OH.